

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY, CALIFORNIA
AND RECORD OF ACTION**

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March 30, 2004

FROM: PETER R. HILLS, Fire Chief/Fire Warden
San Bernardino County Consolidated Fire District

SUBJECT: PURCHASE OF TAX DEFAULTED PROPERTY-PIONEERTOWN, CALIFORNIA

RECOMMENDATION: Acting as the governing body of the San Bernardino County Consolidated Fire District, County Service Area 38 (CSA 38), adopt Resolution No. _____, objecting to tax lien sale of tax-defaulted property No. 0594-191-25-0000, as listed on Exhibit "A" and authorizing Peter R. Hills, Fire Chief/Fire Warden, or his designee, to enter into an Agreement to purchase tax-defaulted property, for the sum of \$7,750, for permanent location of existing CSA 38 Fire Station No. 38 (Pioneertown).

BACKGROUND INFORMATION: In 1984, CSA 38 entered into a thirty-year Agreement with the Pioneertown Volunteer Fire Brigade, Inc. for the lease of property in the community of Pioneertown to be used solely for construction of a fire station facility. CSA 38 pays yearly installments of \$1 for every year during the term of the Agreement. CSA 38 Station No. 38 serves the community of Pioneertown and surrounding areas, and continues to be a storage location for fire apparatus for response to emergency incidents including fires, flooding, traffic collisions, medical aid and hazardous materials spills. However, this parcel has been tax-defaulted since 1995. Chapter 8 of the State of California Revenue and Taxation Code authorizes the Tax Collector to offer properties for sale that have been tax-defaulted for five (5) years or more to taxing agencies or non-profit organizations. CSA 38 is requesting authorization to purchase this property for permanent location of the existing fire station site.

Approval of this recommendation will authorize CSA 38 to object to the tax lien sale of tax-defaulted property No. 0594-191-25-0000 and will authorize Peter R. Hills, Fire Chief/Fire Warden to enter into an Agreement to purchase said property for the sum of \$7,750. The purchase of this property will enable CSA 38 to continue providing fire protection services to Pioneertown and surrounding areas. The County Treasurer-Tax Collector will bring a future item to the Board recommending approval of sale of tax-defaulted property to CSA 38 and to request that the Board execute Agreement for submittal to the State Controller.

REVIEW AND APPROVAL BY OTHERS: This item has been reviewed and approved by County Counsel (L. Thomas Krahelski, Deputy County Counsel, 387-5436) on March 15, 2004, the Treasurer-Tax Collector (Kelly McKee, Tax Sale Supervisor, 387-6411) on March 16, 2004, and the County Administrative Office (Wayne Thies, Administrative Analyst, 387-5409) on March 19, 2004.

FINANCIAL IMPACT: As provided by Chapter 8 of the State of California Revenue and Taxation Code, CSA 38 will pay an estimated cost of \$350 (SGP 290 538 2085) to give notice of this Agreement. Upon execution of the Agreement, CSA 38 will pay the sum of \$7,750, which will cover all taxes, interest, penalties, and any related costs. These funds are budgeted in the CSA 38 FY 03/04 budget (SGP 290 538). There is no impact to the County General Fund.

COST REDUCTION REVIEW: The County Administrative Office has reviewed this agenda item and concurs with the department's proposal to purchase a tax-defaulted parcel in Pioneertown and recommends this action based on the fact that CSA 38 Station No. 38 has been constructed on the affected property and another buyer could compromise the district's ability to provide fire service. This purchase will be funded by monies in the District's FY 2003/04 budget and will have no impact on the County's General Fund.

SUPERVISORIAL DISTRICT(S): Third

PRESENTER: Peter R. Hills. 387-5948

Record of Action of the Board of Supervisors

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